INDEX VOLUME XXXVII

AUTHORS

Author	*Title*	*Page*
AAA Committee Reports	CPA Examination	318
	Income Tax Instruction	538
	Management Accounting	523
	Research and Publication	315
Andersen, Anker V.	A Defense of Accounting Education	768
Ashburne, Jim G.	A Forward Looking Statement of Financial Position	475
Baladouni, Vahe and Bedford, Norton M.	A Communication Theory Approach to Accountancy	650
Bedford, Norton M. and Baladouni, Vahe	A Communication Theory Approach to Accountancy	650
Berg, Kenneth B.	Allowance for Repairs	488
Bierman, Harold, Jr.	Probability, Statistical Decision Theory, and Accounting	400
Bomeli, Edwin C.	Stock Option Plans—Full Disclosure	741
Boutell, W. S.	The Implementation of Uniform Standards of Reporting for National Voluntary Agencies	406
Brown, R. Gene	Changing Audit Objectives and Techniques	696
Burke, John T.	Stock Dividends—Suggestions for Clarification	283
Buttimer, Harry	The Evolution of Stated Capital	746
Campbell, J. D.	Consolidation vs. Combination	99
Campfield, William L.	A Governmental Agency's Program for Developing Its Professional Accountants	295
Caplin, Mortimer M.	New Directions in Tax Administration	223
Carson, A. B.	Report of the 1961 President	328
Chang, Emily Chen	Business Income in Accounting and Economics	636
Corbin, Donald A.	The Revolution in Accounting	626
Dopuch, Nicholas	Metaphysics of Pragmatism and Accountancy	251
Drake, David F.	The Service Potential Concept and Inter-Period Tax Allocation	677
Drebin, Allan R.	Accounting for Life Insurance as an Investment	279
Dunn, James O.	The Honor Student and Accounting	115
Fess, Philip E.	Accounting Instruction Without Rules	342
Fremgen, James M.	Variable Costing for External Reporting—a Reconsideration	76
Frumer, Samuel	Incorporating Managerial Controls into Introductory Cost Accounting	551
Gerber, Quentin N.	Accounting Education Below C.P.A. Standards—An International Approach	346
Gibson, Joseph E.	Law and/or Accounting	110
Gordon, Dennis	Can Accounting Instruction be Automated?	692
	The Overhead Projector—An Aid in Teaching Accounting	120
Gregory, John C.	Capital Expenditure Evaluation by Direct Discounting	308
Griffen, Charles H. and Williams, Thomas H.	A Comparative Analysis of Accounting and Mathematics	410
Grimstad, Clayton R.	Thoughts on Continuing Education in Accounting	506
Gustafson, George A.	The Federal Government Accountants Association	521
Hofert, Jack	State Income Taxation—A Suggested Solution to the Present Confusion	231
Holzer, H. Peter and Schönfeld, Hanns-Martin	A "Business" Flow Chart and its Use as a Teaching Aid	118
Horngren, Charles T. and Sorter, George H.	Asset Recognition and Economic Attributes—The Relevant Costing Approach	391

Author	*Title*	*Page*
Hylton, Delmer P.	Current Trends in Accounting Theory	22
Jacobsen, Lyle E.	Allocation and Attitudes	472
Jaedicke, Robert K.	Accounting Data for Purposes of Control	181
Jaenicke, Henry R.	Management's Choice to Purchase or Pool	758
Jennings, Robert M.	Selections From a Pre-Revolutionary Accounting Record	73
Jones, Gardner M.	Accounting Innovation and the Psychology of Change	244
Kemp, Patrick S.	Accounting Data for Planning, Motivation and Control	44
Kwang, Ching-wen and Slavin, Albert	The Simple Mathematics of Variance Analysis	415
Ladin, Eugene	The Role of the Accountant in Operations Analysis	289
Lawrence, Charles	Brazil—Education and Accountants	510
Lent, George E.	Accounting Principles and Taxable Income	479
Lorig, Arthur N.	On The Logic of Decreasing Charge Depreciation	56
Lotharius, Richard D.	The Acceptance of Accounting as a Profession	92
Margulies, Stuart and Pinkerton, James E.	Programmed Instruction: Its Implication for Accounting Education	685
Mauriello, Joseph A.	The Working Capital Concept—A Restatement	39
McAllister, Le Ray and Schattke, Rudy	Large Versus Small Classes in Elementary Accounting	557
McGowen, George B.	The Flow of Assets Through a Business Enterprise and the Accounting Flow Equation Based Thereon	105
Mogis, Robert C. and Rogoff, Donald	Statistics Offers a Solution to Tomorrow's Auditing Complexities	704
Moonitz, Maurice	Should We Discard the Income Concept?	175
Moore, Carl L.	The Concept of the P/V Graph Applied to Capital Investment Planning	721
Moss, Morton F.	Management Services and the CPA Examination	730
Murase, Gen	The Present Status of the Public Accounting Profession in Japan	88
Oates, Thomas A. and Spencer, Milton H.	A System of Retirement Frequencies for Depreciable Assets	452
Pfenning, R. E.	Business Information Systems	234
Pilié, Louis H.	Human Relations as A Modern Tonic	1
Pinkerton, James E. and Margulies, Stuart	Programmed Instruction: Its Implication for Accounting Education	685
Raby, William L.	Accounting for Employee Stock Options	28
Raun, Donald L.	What is Accounting?	769
Ray, J. C.	Accounting for Treasury Stock	753
Rice, Marilyn Young	Sketch for a Universal Accounting Statement	6
Rogoff, Donald and Mogis, Robert C.	Statistics Offers a Solution to Tomorrow's Auditing Complexities	704
Rydell, Fred	You Are Being Watched!	82
Salmonson, R. F.	A Prophetic Analogy?	502
Sapienza, Samuel R.	Pooling Theory and Practice in Business Combinations	263
Schattke, Rudy	Expected Income—A Reporting Challenge	670
Schattke, Rudy and McAllister, Le Ray	Large Versus Small Classes in Elementary Accounting	557
Schönfeld, Hanns-Martin and Holzer, H. Peter	A "Business" Flow Chart and its Use as a Teaching Aid	118
Schrader, William J.	An Inductive Approach to Accounting Theory	645
Seitelman, Nathan	An Analysis of the Auditing Section of the Certified Public Accountant Examinations, May 1951 to May 1961	547

Author	Title	Page
SHILLINGLAW, GORDON	Toward A Theory of Divisional Income Measurement	208
SIH, S. T.	Public Accountancy in Hong Kong	708
SINGER, FRANK A.	Accounting is a Matter of Taste	464
	Rationale for a Course in Quantitative Methods	554
SLAVIN, ALBERT AND KWANG, CHING-WEN	The Simple Mathematics of Variance Analysis	415
SORTER, GEORGE H. AND HORNGREN, CHARLES T.	Asset Recognition and Economic Attributes—The Relevant Costing Approach	391
SOSNICK, STEPHEN H.	Depreciation: The Offsetting-Interest Method	59
SPENCER, MILTON H. AND OATES, THOMAS A.	A System of Retirement Frequencies for Depreciable Assets	452
SPILLER, EARL A., JR.	Teaching Consolidated Income Statements—a New Approach	336
SPROULS, R. CLAY	A Role of Computer Simulation in Accounting Education	515
STAUBUS, GEORGE J.	Decreasing Charge Depreciation—Still Searching for Logic	497
STERLING, ROBERT R.	Determination of Goodwill and Bonus on the Admission of a Partner	766
STETTLER, HOWARD F.	Break-Even Analysis: Its Uses and Misuses	460
THACKER, RONALD J.	Income Statement Form and Classification	51
THOMAS, ARTHUR L.	Precision and Discounted Services	67
VATTER, WILLIAM J.	Another Look at the 1957 Statement	660
	Fund-Theory View of Price-Level Adjustments	189
WADE, HARRY H.	Comments on Research Bulletins	217
WALES, STEPHEN H.	Intangible Expenses and Amortizing Intangible Assets	96
WALGENBACH, PAUL H.	Fellowship Fund Statement	335
	Report of the Annual Convention	103
WEISS, CHARLES J.	An Adjunct to the Accounting Curriculum: The Business Radio Series	344
WIENER, JULIUS	The Cost Structure of the Industrial Enterprise: Pattern of Analysis	438
WILLIAMS, THOMAS H. AND GRIFFEN, CHARLES H.	A Comparative Analysis of Accounting and Mathematics	410
WOODS, MILTON	Law and/or Accounting—A Footnote	556
WRIGHT, F. KENNETH	Measuring Project Profitability: Rate of Return on Present Value?	433
ZANNETOS, ZENON S.	Depreciation and Fund Statements	300
	Statistical Attributes of Group Depreciation	713
ZEFF, STEPHEN A.	Replacement Cost—Member of the Family, Welcome Guest, or Intruder?	611

ARTICLES

Title	Author	Page
A "Business" Flow Chart and its Use as a Teaching Aid	HANNS-MARTIN SCHÖNFELD AND H. PETER HOLZER	118
A Communication Theory Approach to Accountancy	NORTON M. BEDFORD AND VAHE BALADOUNI	650
A Comparative Analysis of Accounting and Mathematics	CHARLES H. GRIFFEN AND THOMAS H. WILLIAMS	410
A Defense of Accounting Education	ANKER V. ANDERSEN	768
A Forward Looking Statement of Financial Position	JIM G. ASHBURNE	475
A Governmental Agency's Program for Developing Its Professional Accountants	WILLIAM L. CAMPFIELD	295
A Prophetic Analogy?	R. F. SALMONSON	502
A Role of Computer Simulation in Accounting Education	R. CLAY SPROULS	515
A System of Retirement Frequencies for Depreciable Assets	THOMAS A. OATES AND MILTON H. SPENCER	452

Title	*Author*	*Page*
Accounting Data for Planning, Motivation and Control	PATRICK S. KEMP	44
Accounting Data for Purposes of Control	ROBERT K. JAEDICKE	181
Accounting Education Below C.P.A. Standards—An International Approach	QUENTIN N. GERBER	346
Accounting for Employee Stock Options	WILLIAM L. RABY	28
Accounting for Life Insurance as an Investment	ALLAN R. DREBIN	279
Accounting for Treasury Stock	J. C. RAY	753
Accounting Innovation and the Psychology of Change	GARDNER M. JONES	244
Accounting Instruction Without Rules	PHILIP E. FESS	342
Accounting is a Matter of Taste	FRANK A. SINGER	464
Accounting Principles and Taxable Income	GEORGE E. LENT	479
Allocation and Attitudes	LYLE E. JACOBSEN	472
Allowance for Repairs	KENNETH B. BERG	488
An Adjunct to the Accounting Curriculum: The Business Radio Series	CHARLES J. WEISS	344
An Analysis of the Auditing Section of the Certified Public Accountant Examinations, May 1951 to May 1961	NATHAN SEITELMAN	547
An Inductive Approach to Accounting Theory	WILLIAM J. SCHRADER	645
Another Look at the 1957 Statement	WILLIAM J. VATTER	660
Asset Recognition and Economic Attributes—The Relevant Costing Approach	GEORGE H. SORTER AND CHARLES T. HORNGREN	391
Brazil—Education and Accountants	CHARLES LAWRENCE	510
Break-Even Analysis: Its Uses and Misuses	HOWARD F. STETTLER	460
Business Income in Accounting and Economics	EMILY CHEN CHANG	636
Business Information Systems	R. E. PFENNING	234
Can Accounting Instruction be Automated?	DENNIS GORDON	692
Changing Audit Objectives and Techniques	R. GENE BROWN	696
Capital Expenditure Evaluation by Direct Discounting	JOHN C. GREGORY	308
Comments on Research Bulletins	HARRY H. WADE	217
Consolidation vs. Combination	J. D. CAMPBELL	99
CPA Examination	AAA COMMITTEE REPORTS	318
Current Trends in Accounting Theory	DELMER P. HYLTON	22
Decreasing Charge Depreciation—Still Searching for Logic	GEORGE J. STAUBUS	497
Depreciation and Fund Statements	ZENON S. ZANNETOS	300
Depreciation: The Offsetting-Interest Method	STEPHEN H. SOSNICK	59
Determination of Goodwill and Bonus on the Admission of a Partner	ROBERT R. STERLING	766
Expected Income—A Reporting Challenge	RUDY SCHATTKE	670
Fellowship Fund Statement	PAUL H. WALGENBACH	335
Fund-Theory View of Price-Level Adjustments	WILLIAM J. VATTER	189
Human Relations as A Modern Tonic	LOUIS H. PILIÉ	1
Income Statement Form and Classification	RONALD J. THACKER	51
Income Tax Instruction	AAA COMMITTEE REPORTS	538
Incorporating Managerial Controls into Introductory Cost Accounting	SAMUEL FRUMER	551
Intangible Expenses and Amortizing Intangible Assets	STEPHEN H. WALES	96
Large Versus Small Classes in Elementary Accounting	RUDY SCHATTKE AND LE RAY MCALLISTER	557
Law and/or Accounting	JOSEPH E. GIBSON	110
Law and/or Accounting—A Footnote	MILTON WOODS	556
Management Accounting	AAA COMMITTEE REPORTS	523
Management's Choice to Purchase or Pool	HENRY R. JAENICKE	758
Management Services and the CPA Examination	MORTON F. MOSS	730
Measuring Project Profitability: Rate of Return on Present Value?	F. KENNETH WRIGHT	433

Title	Author	Page
Metaphysics of Pragmatism and Accountancy	Nicholas Dopuch	251
New Directions in Tax Administration	Mortimer M. Caplin	223
On The Logic of Decreasing Charge Depreciation	Arthur N. Lorig	56
Pooling Theory and Practice in Business Combinations	Samuel R. Sapienza	263
Precision and Discounted Services	Arthur L. Thomas	67
Probability, Statistical Decision Theory, and Accounting	Harold Bierman, Jr.	400
Programmed Instruction: Its Implication for Accounting Education	James E. Pinkerton and Stuart Margulies	685
Public Accountancy in Hong Kong	S. T. Sih	708
Rationale for a Course in Quantitative Methods	Frank A. Singer	554
Replacement Cost—Member of the Family, Welcome Guest, or Intruder?	Stephen A. Zeff	611
Report of the Annual Convention	Paul H. Walgenbach	103
Report of the 1961 President	A. B. Carson	328
Research and Publication	AAA Committee Reports	315
Selections from a Pre-Revolutionary Accounting Record	Robert M. Jennings	73
Should We Discard the Income Concept?	Maurice Moonitz	175
Sketch for a Universal Accounting Statement	Marilyn Young Rice	6
State Income Taxation—A Suggested Solution to the Present Confusion	Jack Hofert	231
Statistical Attributes of Group Depreciation	Zenon S. Zannetos	713
Statistics Offers a Solution to Tomorrow's Auditing Complexities	Robert C. Mogis and Donald Rogoff	704
Stock Dividends—Suggestions for Clarification	John T. Burke	283
Stock Option Plans—Full Disclosure	Edwin C. Bomeli	741
Teaching Consolidated Income Statements—a New Approach	Earl A. Spiller, Jr.	336
The Acceptance of Accounting as a Profession	Richard D. Lotharius	92
The Concept of the P/V Graph Applied to Capital Investment Planning	Carl L. Moore	721
The Cost Structure of the Industrial Enterprise: Pattern of Analysis	Julius Wiener	438
The Evolution of Stated Capital	Harry Buttimer	746
The Federal Government Accountants Association	George A. Gustafson	521
The Flow of Assets Through a Business Enterprise and the Accounting Flow Equation Based Thereon	George B. McGowen	105
The Honor Student and Accounting	James O. Dunn	115
The Implementation of Uniform Standards of Reporting for National Voluntary Agencies	W. S. Boutell	406
The Overhead Projector—An Aid in Teaching Accounting	Dennis Gordon	120
The Present Status of the Public Accounting Profession in Japan	Gen Murase	88
The Revolution in Accounting	Donald A. Corbin	626
The Role of the Accountant in Operations Analysis	Eugene Ladin	289
The Service Potential Concept and Inter-Period Tax Allocation	David F. Drake	677
The Simple Mathematics of Variance Analysis	Ching-wen Kwang and Albert Slavin	415
The Working Capital Concept—A Restatement	Joseph A. Mauriello	39
Thoughts on Continuing Education in Accounting	Clayton R. Grimstad	506
Toward A Theory of Divisional Income Measurement	Gordon Shillinglaw	203
Variable Costing for External Reporting—a Reconsideration	James M. Fremgen	76
What is Accounting?	Donald L. Raun	769
You Are Being Watched!	Fred Rydell	82

DEPARTMENTS

Title	*Editor*	*Pages*
The Teachers' Clinic	GLEN G. YANKEE	105, 336, 547, 766
Professional Examinations:		
Accounting Practice	JOHN H. CHAMBERLAIN	122, 350, 562, 774
Auditing	WALTER B. MEIGS	135, 585
Theory of Accounts	CHARLES T. ZLATKOVICH	363, 785
News Notes	R. K. MAUTZ AND LAWRENCE L. VANCE	146, 372, 589, 795
Book Reviews	WENDELL P. TRUMBULL AND STEPHEN A. ZEFF	157, 376, 595, 801
AAA Financial Report		541

BOOK REVIEWS

Title	*Author*	*Reviewer*	*Page*
A Study of Management Services by Certified Public Accountants	James E. Redfield	ARTHUR B. TOAN, JR.	165
Accounting in Action	Goetz and Klein	JAMES S. SCHINDLER	379
Accounting Principles, 8th Ed.	Noble and Niswonger	JOHN P. BEGLEY	383
Accounting Systems, 2nd Ed.	Cecil Gillespie	ROBERT S. WASLEY	159
Accounting: The Basis for Decisions	Meigs and Johnson	JAY D. COOK, JR.	600
Accounting Theory and Practice, Advanced	Milroy, Walden and Vann Seawell	SIDNEY I. SIMON	382
Accounting Trends and Techniques in Published Corporate Annual Reports and Financial Reporting in Canada		ALAN ROBERT CERF	812
Administrative Control and Executive Action	Lemke and Edwards	ROBERT B. SWEENEY	597
Advanced Accounting	Bedford, Perry and Wyatt	CARL L. MOORE	158
Advanced Accounting—Comprehensive Volume	Karrenbrock and Simons	ROY E. TUTTLE	161
Budget Control and Cost Behavior	Andrew C. Stedry	HAROLD BIERMAN, JR.	606
Capital—Expenditure Decisions	Donad F. Istvan	W. FREITAG	386
Cases in Accounting Policy	Harlan and Vancil	HERBERT F. TAGGART	380
Cash Flow Analysis and the Funds Statement	Perry Mason	CHARLES E. JOHNSON	598
Computer Models of the Shoe, Leather, Hide Sequence	Kalman J. Cohen	PAUL KIRCHER	169
Contributions of Four Accounting Pioneers	Edwards and Salmonsen, Compilers	ROBERT E. WALDEN	378
Corporate Reporting and Investment Decisions	Alan Robert Cerf	D. D. RAY	595
Cost Accounting Analysis and Control	Gordon Shillinglaw	G. KENNETH NELSON	166
Cost Accounting: Principles and Practice	John J. W. Neuner	V. H. UPCHURCH	808
Decision Models for Inventory Management	Fetter and Dalleck	C. E. GRAESE	385
Electronic Data Processing	E. W. Martin, Jr.	CHARLES N. MOORE	387
Elementary Accounting	Arnold W. Johnson	W. BAKER FLOWERS	805
Essays on Accountancy	A. C. Littleton	L. J. BUCHAN	381
Expulsion or Oppression of Business Associates: "Squeeze-outs" in Small Enterprises	O'Neal and Derwin	SIDNEY I. SIMON	809
Federal Income Tax Fundamentals	Dickerson and Stone	ROBERT H. MILLS	389
Federal Tax Reform	Dan Throop Smith	CHARLES J. GAA	172

Title	*Author*	*Reviewer*	*Page*
Financial Administration in Local Government	A. H. Marshall	Mary E. Murphy	386
Financial Planning and Policy	Walker and Baughn	Fred G. Secrest	811
Financial Statement Analysis	John N. Myer	Thomas F. Keller	605
Foundations of Accounting for Managerial Control	Malchman and Slavin	Vern H. Vincent	163
Governmental Accounting, 3rd Ed.	Mikesell and Hay	Arthur N. Lorig	164
Growth and Prosperity Without Inflation	John Philip Wernette	Frederic A. Bradford	170
How to Solve Accounting Problems—Intermediate and Advanced	Hammond and Smith	Gordon L. Nielsen	379
Intermediate Accounting—A Functional Approach	Moyer and Mautz	Harvey E. Donley	807
Introductory Accounting	Kennedy and Kurtz	Patrick S. Kemp	162
Le Profit Comptable: Fiction ou Réalité?	Alphonse Riverin	Kenneth F. Byrd	810
Lexique—U.E.C.—Lexicon	Union Européene des Experts Comptables	H. Peter Holzer	383
Management Influence on the Design of Data Processing Systems	Edward L. Wallace	John R. Spellman	388
Management Planning	Canadian Institute of C A's	Fred J. Mueller	384
Management Uses of Accounting	Ralph F. Lewis	James S. Lanham	162
Management Views of Tax Depreciation	Ray M. Powell	Grant C. Schafer	810
Managerial Statistics	Hanson and Brabb	Thomas R. Dyckman	803
Monatt's Tax Atlas—1962	Samuel M. Monatt	Charles J. Gaa	601
Montgomery's Federal Taxes		Charles J. Gaa	598
Planning Production, Inventories, and Work Force	Holt, Modigliani, Muth and Simon	W. Allen Spivey	804
Prediction and Optimal Decision: Philosophical Issues of a Science of Values	C. West Churchman	Peter A. Firmin	801
Price-Level Adjustments of Financial Statements	Eldon S. Hendriksen	W. Asquith Howe	160
Pricing Power and the Public Interest	Gardiner Means	Neil W. Chamberlain	806
Principles and Practice of the Chinese Abacus	Lau Chung Him	Paul Garner	169
Principles of Estate Planning	Canadian Institute of C A's	Fred J. Mueller	384
Principles of Public Utility Rates	James C. Bonbright	W. A. Paton	166
Retail Merchandise Accounting, 3rd Ed.	Bell and Moscarello	Harvey E. Kapnick	377
Shortened CPA Law Review	Thompson and Brady	Richard G. Peebler	388
The Accounting Concept of Realization	Floyd W. Windal	Stephen A. Zeff	812
The Alton Water Company Deferred Tax Case	Arthur Andersen and Co.	Homer A. Black	377
The Audit and the Punched Card—An Introduction	Corcoran and Istvan	J. W. Oberfell	802
The Basic Postulates of Accounting	Maurice Moonitz	A. C. Littleton	602
The Ideologies of Taxation	Louis Eisenstein	Theodore R. Saldin	170
The Philosophy of Auditing	Mautz and Sharaf	Herbert E. Miller	599
The Tax Exemption of Cooperatives, 2nd Ed.	Robert T. Patterson	Harold A. Eppston	171
The Theory and Measurement of Business Income	Edwards and Bell	William J. Schlatter	596
Understanding Financial Statements and Corporate Annual Reports	Louis O. Foster	John B. Ross.	803